

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

FILED
CLERK OF COURT

MAR 15 11 03 37

CHAMPION MORTGAGE , a Division
of Key Bank, USA,

Plaintiff,

v.

IDA M. GREEN, et al.,

Defendants.

CIVIL ACTION

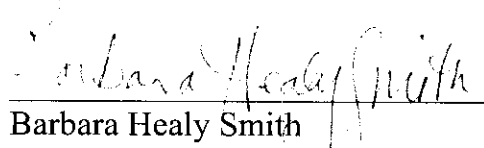
No. 05-10375-WGY

NOTICE OF FILING

PLEASE TAKE NOTICE that on this day the original certified or attested to
copies of the state court pleadings received from the Clerk/Magistrate of the Suffolk
Superior Court, were filed with the United States District Court.

MICHAEL J. SULLIVAN,
UNITED STATES ATTORNEY

BY:


Barbara Healy Smith
Assistant U. S. Attorney
U.S. Courthouse - Suite 9200
1 Courthouse Way
Boston, MA 02210
(617) 748-3282

I hereby certify that a true copy of the
above document was served upon (each
party appearing pro se and) the attorney of
record for each other party by mail on

March 15, 2005


Assistant U.S. Attorney

MA: 3-030912

queri

Commonwealth of Massachusetts

SUFFOLK SUPERIOR COURT

Case Summary

Civil Docket

SUCV2004-05291

Champion Mortgage Div of Key Bank USA National Assoc v Greene et al

File Date	12/06/2004	Status	Disposed: transfered to other court (dtrans)
Status Date	03/02/2005	Session	A - Civil A
Origin	1	Case Type	C99 - Misc real property
Lead Case		Track	F

Service	03/06/2005	Answer	05/05/2005	Rule 12/19/20	05/05/2005
Rule 15	05/05/2005	Discovery	10/02/2005	Rule 56	11/01/2005
Final PTC	12/01/2005	Disposition	01/30/2006	Jury Trial	No

PARTIES

Plaintiff

Champion Mortgage Div of Key Bank USA National
Assoc
Active 12/06/2004

Private Counsel 555115

Edward P McCarthy
Rosen & McCarthy
4 Whittier Rd
Natick, MA 01760
Phone: 508-907-6444
Fax:
Active 12/07/2004 Notify

Defendant

Ida Greene
Service pending 12/06/2004

Defendant

Estate of James C Green Jr
Service pending 12/06/2004

Defendant

Mass Dept of Revenue
Answered: 02/08/2005
Answered 02/08/2005

Private Counsel 435260

Eileen Ryan McAuliffe
Mass Revenue Dept
Litigation Bureau 7th Floor
100 Cambridge St
Boston, MA 02114-9565
Phone: 617-626-3217
Fax: 617-626-3245
Active 01/19/2005 Notify

*** See Attorney Information Above ***

Commonwealth of Massachusetts
SUFFOLK SUPERIOR COURT
Case Summary
Civil Docket

03/02/2005
03:00 PM

SUCV2004-05291

Champion Mortgage Div of Key Bank USA National Assoc v Greene et al

Defendant

Internal Revenue Service
Answered: 02/08/2005
Answered 02/08/2005

*** See Attorney Information Above ***

Defendant

Gloria Roscoe
Service pending 12/06/2004

Defendant

Francisco DePina
Service pending 12/06/2004

Defendant

Mass Dept of Revenue Estate Tax Division
Answered: 02/08/2005
Answered 02/08/2005

Private Counsel 435260

Eileen Ryan McAuliffe
Mass Revenue Dept
Litigation Bureau 7th Floor
100 Cambridge St
Boston, MA 02114-9565
Phone: 617-626-3217
Fax: 617-626-3245
Active 02/09/2005 Notify

Defendant

Mass Dept of Revenue Fair Labor & Business
Answered: 02/08/2005
Answered 02/08/2005

*** See Attorney Information Above ***

Out-of-state attorney

Lydia Bottome Turanchik
P.O.Box 55
Ben Franklin Station
Washington, DC 20044
Phone: 202-307-6560
Active 03/02/2005

Commonwealth of Massachusetts
SUFFOLK SUPERIOR COURT

Case Summary
Civil Docket

03/02/2005
03:00 PM

SUCV2004-05291

Champion Mortgage Div of Key Bank USA National Assoc v Greene et al

Date	Paper	Text
12/06/2004	1.0	Complaint
12/06/2004		Origin 1, Type C99, Track F.
12/06/2004	2.0	Civil action cover sheet filed
02/08/2005	3.0	ANSWER: Defendants
02/28/2005	4.0	Certified copy of petition for removal to U. S. Dist. Court of Deft. Internal Revenue Service (the United States Of America). U. S. Dist. #(05-CV-10375WGY).
03/02/2005		Case REMOVED this date to US District Court of Massachusetts

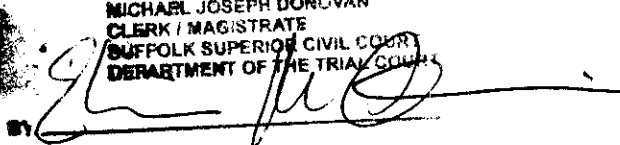
EVENTS

. HEREBY ATTEST AND CERTIFY ON
MARCH 2, 2005

THAT THE

FOREGOING DOCUMENT IS A FULL,
TRUE AND CORRECT COPY OF THE
ORIGINAL ON FILE IN MY OFFICE,
AND IN MY LEGAL CUSTODY.

MICHAEL JOSEPH DONOVAN
CLERK / MAGISTRATE
SUFFOLK SUPERIOR CIVIL COURT
DEPARTMENT OF THE TRIAL COURT



ASSISTANT CLERK.

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPERIOR COURT DEPARTMENT
CIVIL ACTION NO.

CHAMPION MORTGAGE, A DIVISION OF)
KEY BANK, USA NATIONAL ASSOCIATION)
Plaintiff)

VS.)

IDA M. GREEN, ESTATE OF)
JAMES C. GREEN, JR., MASSACHUSETTS)
DEPARTMENT OF REVENUE,)
INTERNAL REVENUE SERVICE,)
MASSACHUSETTS DEPARTMENT OF)
REVENUE – ESTATE TAX DIVISION,)
FAIR LABOR AND BUSINESS PRACTICES)
DIVISION OF THE OFFICE OF THE)
MASSACHUSETTS ATTORNEY GENERAL,)
GLORIA ROSCOE, FRANCISCO DePINA)
Defendants)

COMPLAINT FOR INTERPLEADER AND DECLARATORY RELIEF

Parties

1. The Plaintiff, Champion Mortgage, a division of Key Bank, USA National Association (“Champion Mortgage”) is a lending institution with a usual place of business of 2 Gatehall Drive, Parsippany, New Jersey 07054.
2. The Defendant, Ida M. Green, is an individual with a last known mailing address of 1709 Deerwood Drive, Augusta, Georgia 30906.
3. The Defendant, The Estate of James C. Green, Jr., has a last known mailing address of 263 Kennebec Street, Mattapan, Massachusetts 02126.

4. The Defendant, Massachusetts Department of Revenue, is a Massachusetts state agency with a usual place of business at 100 Cambridge Street, Boston, Massachusetts 02114.
5. The Defendant, the Internal Revenue Service, is a federal agency with a usual place of business of Room 800, P.O. Box 9112, JFK Federal Building, Boston Massachusetts 02203.
6. The Defendant, the Massachusetts Department of Revenue and the Fair Labor and Business Practices Division of the Attorney General's Office, is a Massachusetts state agency with a usual place of business of 200 Portland Street, Boston, Massachusetts 02114.
7. The Defendant, Gloria Roscoe, is an individual with a last known mailing address of 33 Wales Street #201, Dorchester, Massachusetts 02124.
8. The Defendant, Francisco DePina, is an individual with a last know mailing address of 282 Walnut Avenue #3, Roxbury, Massachusetts 02118.
9. The Defendant, Massachusetts Department of Revenue – Estate Tax Division, is a Massachusetts state agency with a usual place of business at 100 Cambridge Street, Boston, Massachusetts 02114.

Facts

10. On or about October 20, 2000, the Plaintiff, Champion Mortgage Company, Inc. (n/k/a Champion Mortgage, a division of KeyBank, USA, National Association), loaned to James C. Green, Jr. and Ida M. Green, the sum of \$122,500.00.

11. The said Promissory Note was secured by a First Mortgage dated October 20, 2000 in the original principal amount of \$122,500.00. Said mortgage was recorded on October 25, 2000 with said Registry in Book 25482, Page 67. **(Exhibit A)**
12. The First Mortgage secured the real estate located 263 Kennebec Street, Mattapan, Massachusetts.
13. James C. Green, Jr. and Ida M. Green defaulted on the Promissory Note and Mortgage and Champion Mortgage, a division of KeyBank, USA National Association instituted proceedings for foreclosure on 263 Kennebec Street, Mattapan, Massachusetts in accordance with Massachusetts General Laws, Chapter 244 and all other applicable statutes of the Commonwealth of Massachusetts.
14. On or about June 17, 2004, Champion Mortgage, a division of KeyBank, USA National Association sold the property located at 263 Kennebec Street, Mattapan, Massachusetts at a foreclosure sale in accordance with Massachusetts General Laws, Chapter 244 and all other applicable statutes of the Commonwealth of Massachusetts. Champion Mortgage sold the Mortgaged Property to David E. McDonald for \$252,000.00, which was the highest bid.
15. After subtracting \$176,986.86 due to Champion Mortgage for all principal, interest and reasonable costs and attorney's fees, pursuant to its Note and Mortgage, there remained surplus funds in the amount of \$75,013.14.
16. The following persons, the Defendants herein, appear of record to have an interest in the foreclosure surplus held by Champion:
 - A. The Defendant, Ida M. Green, was an Owner of Record with James C. Green, Jr. as tenants by the entirety of 263 Kennebec Street, Mattapan,

Massachusetts 02126 by Deed recorded in Book 25385, Page 34 with the Suffolk Registry of Deeds. **(Exhibit B)**

- B. The Defendant, The Estate of James C. Green, Jr., is the successor to possible interests of the Debtor. James C. Green, Jr., was an Owner of Record with Ida M. Green as tenants by the entirety of 263 Kennebec Street, Mattapan, Massachusetts 02126 by Deed recorded with the Suffolk Registry of Deeds in Book 25385, Page 34. **(Exhibit B)** James C. Green, Jr. also held a Declaration of Homestead on said property dated March 19, 2001 recorded with said Registry of Deeds at Book 26022, Page 217. **(Exhibit C)**. James C. Green, Jr. died May 16, 2004.
- C. The Defendant, Massachusetts Department of Revenue, is the holder of a Lien for Income Taxes by Lien recorded on January 23, 2001 in the amount of \$11,541.85 with said Registry in Book 25795, Page 109. **(Exhibit D)**
- D. The Defendant, the Internal Revenue Service, is the holder of a Federal Tax Lien dated May 11, 2001 in the amount of \$15,312.99 and recorded with said Registry on May 21, 2001 at Book 26353, Page 62. **(Exhibit E)**
- E. The Defendant, the Internal Revenue Service, is the holder of a Federal Tax Lien dated May 11, 2001 in the amount of \$94,148.87 and recorded with said Registry on May 21, 2001 at Book 26353, Page 63. **(Exhibit F)**
- F. The Defendant, the Massachusetts Department of Revenue and the Fair Labor and Business Practices Division of the Attorney General's Office, is the holder of a Massachusetts Tax Lien for Wage Violations recorded with said Registry on July 25, 2002 at Book 28977, Page 319. **(Exhibit G)**

- G. The Defendant, Massachusetts Department of Revenue, is the holder of a Lien for Income Taxes by Lien recorded on August 19, 2002 in the amount of \$11.20 with said Registry in Book 29145, Page 142. **(Exhibit H)**
- H. The Defendant, Gloria Roscoe, filed a Writ of Attachment from Boston Municipal Court Civil Action No. 004153 dated August 26, 2002 in the amount of \$60,000.00 with said Registry of Deeds on August 27, 2002 in Book 29212, Page 333. **(Exhibit I)**
- I. The Defendant, Francisco DePina, filed a Writ of Attachment from Boston Municipal Court Civil Action No. 005492 dated November 8, 2002 in the amount of \$14,000.00 with said Registry of Deeds on November 12, 2002 in Book 29808, Page 331. **(Exhibit J)**
- J. The Defendant, Massachusetts Department of Revenue – Estate Tax Division, is the holder of an unrecorded lien on the property for possible estate taxes from the death of James C. Green, Jr., on May 16, 2004.

17. By reason of the possible conflicting claims of the Defendants, the Plaintiff, Champion Mortgage, is in doubt as to which Defendants are entitled to the surplus proceeds of \$75,013.14 from the sale of 263 Kennebec Street, Mattapan, Massachusetts.

WHEREFORE, the Plaintiff, Champion Mortgage, requests that:

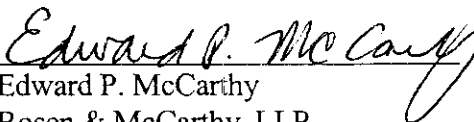
- (1) The Court adjudge which Defendant, or Defendants, is/are entitled to the payment of those surplus funds held by the Plaintiff, Champion Mortgage, from the sale of 263 Kennebec Street, Mattapan, Massachusetts;
- (2) The Plaintiff, Champion Mortgage, be permitted to pay the surplus funds held by it, to wit, \$75,013.14, less costs, expenses and attorney's fees incurred by Champion Mortgage in this action, into Court and that said Plaintiff be discharged from any further liability to the Defendants; and,
- (3) The Plaintiff be awarded its reasonable costs and attorney's fees pursuant to the within Interpleader action.

- (4) That this Honorable Court grant such other and further relief as it deems necessary and just.

Dated: December 2, 2004

Respectfully submitted,

Champion Mortgage, a division of
Key Bank, USA National Association,
By its attorney,



Edward P. McCarthy
Rosen & McCarthy, LLP
4 Whittier Road
Natick, MA 01760
(508) 907-6444
BBO #555115

EXHIBIT A

25482 067

CHAMPION MORTGAGE CO., INC., 20 WATERVIEW BOULEVARD, PARSIPPANY, NEW JERSEY 07054-2055

SUFFOLK COUNTY OF DEEDS
RECORDS

Cust# 1171405

2003 OCT 25 AM 11:39

Paul R. Tully
REGISTER OF DEEDSCushing? Dulan
520 Providence Hwy #700
Norwood, MA 01906

(Space Above This Line For Recording Date)

MASSACHUSETTS FIXED RATE PAYMENT MORTGAGE - FIRST OR SECOND LIEN

THIS MORTGAGE ("Security Instrument") is given on OCTOBER 20, 2000. The mortgagor is JAMES C. GREEN, JR., IDA M. GREEN whose address is 263 KENNEBEC STREET, MATTAPAN, MA 02126 ("Borrower"). This Security Instrument is given to Champion Mortgage Co., Inc., which is organized and existing under the laws of New Jersey, and whose address is 20 Waterview Boulevard, Parsippany, New Jersey 07054-1267 ("Lender"). Borrower owes Lender the principal sum of ONE HUNDRED TWENTY TWO THOUSAND FIVE HUNDRED AND 00/100 Dollars (U.S. \$122,500.00). This debt is evidenced by Borrower's note dated the same date as this Security Instrument ("Note"), which provides for monthly payments, with the full debt, if not paid earlier, due and payable on OCTOBER 25, 2020. This Security Instrument secures to Lender: (a) the repayment of the debt evidenced by the Note, with interest, and all renewals, extensions and modifications of the Note; (b) the payment of all other sums, with interest, advanced under paragraph 7 to protect the security of this Security Instrument; and (c) the performance of Borrower's covenants and agreements under this Security Instrument and the Note. For this purpose, Borrower does hereby mortgage, grant and convey to Lender, with the STATUTORY POWER OF SALE, the following described property located in the County of SUFFOLK, Massachusetts:

-See Schedule A Attached Hereto and Made a Part Hereof-

which has the address of 263 KENNEBEC STREET, MATTAPAN, MA, ("Property Address").

TOGETHER WITH all the improvements now or hereafter erected on the property, and all easements, appurtenances and fixtures now or hereafter a part of the property. All replacements and additions shall also be covered by this Security Instrument. All of the foregoing is referred to in this Security Instrument as the "Property".

BORROWER COVENANTS that Borrower is lawfully seized of the estate hereby conveyed and has the right to mortgage, grant and convey the Property and that the Property is unencumbered, except for encumbrances of record. Borrower warrants and will defend generally the title to the Property against all claims and demands, subject to any encumbrances of record.

Borrower and Lender covenant and agree as follows:

1. **Payment of Principal and Interest; Prepayment and Late Charges.**

Borrower shall promptly pay when due the principal of and interest on the debt evidenced by the Note and any prepayment and late charges due under the Note.

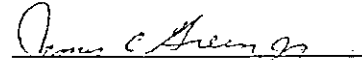
2. **Funds for Taxes and Insurance.**

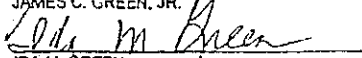
Subject to applicable law or to a written waiver by Lender, Borrower shall pay to Lender on the day monthly payments are due under the Note, until the Note is paid in full, a sum ("Funds") for: (a) yearly taxes and assessments which may attain priority over this Security Instrument as a lien on the Property; (b) yearly leasehold payments or ground rents on the Property, if any; (c) yearly hazard or property insurance premiums; (d) yearly flood insurance premiums, if any; (e) yearly mortgage insurance premiums, if any; and (f) any sums payable by Borrower to Lender, in accordance with the provisions of paragraph 8, in lieu of the payment of mortgage insurance premiums. These items are called "Escrow Items". Lender may, at any time, collect and hold Funds in an amount not to exceed the maximum amount a lender for a federally related mortgage loan may require for Borrower's escrow account under the federal Real Estate Settlement Procedures Act of 1974 as amended from time to time, 12 U.S.C. § 2601 et seq. ("RESPA"), unless another law that applies to the Funds sets a lesser amount. If so, Lender may, at any time, collect and hold Funds in an amount not to exceed the lesser amount. Lender may estimate the amount of Funds due on the basis of current data and reasonable estimates of expenditures of future Escrow Items or otherwise in accordance with applicable law. Borrower shall not be obligated to make such payments of Funds to Lender to the extent that Borrower makes payment of such Escrow Items to the holder or servicer of a mortgage encumbering the Property which has priority over this Security Instrument and which was approved by Lender at the time of origination of this Security Instrument (an "Approved Senior Security Instrument").

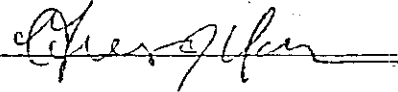
25482 072

BY SIGNING BELOW, Borrower accepts and agrees to the terms and covenants contained in this Security Instrument and in any rider(s) executed by Borrower and recorded with it.

In Witness Whereof, Borrower has signed and sealed this Security Instrument.

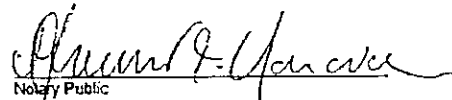

JAMES C. GREEN, JR.


IDA M. GREEN

Witness: 

COMMONWEALTH OF MASSACHUSETTS)
COUNTY OF NORFOLK) ss.

On this 20th day of OCTOBER, 2000 before me personally appeared JAMES C. GREEN, JR., IDA M. GREEN to me known to be the person(s) described in and who executed the foregoing instrument and acknowledged that he/she/they executed the same as his/her/their free act and deed.


Notary Public
My Commission Expires: _____

Record and Return to:

Champion Mortgage Company, Inc.
20 Waterview Boulevard
Parsippany, New Jersey 07054-1267

Gregory J. Donovan
NOTARY PUBLIC
My Commission Expires
June 25, 2004

25482 073

EXHIBIT A

sic (book 3640)

263 KENNEBEC STREET, MATTAPAN, MA

the land with the building thereon situated in Mattapan District of the

City of Boston, Suffolk County, Massachusetts, and consisting of Lots 96, 97, 98 on a plan of Mattapan Villa, made by F.T. Westcott, C.E., dated June 1912, and recorded with Suffolk Deeds at the end of description of said land.

Subject to easements, restrictions and conditions of record, if any, therebe, now in force and applicable.

For our reference see deed recorded at Suffolk Deeds, Instrument No. 220. Deed is dated September 25, 2000.

25385:34

EXHIBIT B

25385 034

MASSACHUSETTS QUITCLAIM DEED SHORT FORM (INDIVIDUAL) 831

I, JAMES C. GREEN, JR. Trustee of the James Green Realty Trust 220
 of 263 Kennebec Street, Mattapan Suffolk County, Massachusetts,

being ~~unmarried~~, for consideration paid, and in full consideration of less than \$100.00

grant to JAMES C. GREEN, JR. and IDA M. GREEN as Tenants by the Entirety
 of 263 Kennebec Street, Mattapan with quitclaim covenants

the land ~~xx~~ with the building thereon situated in Mattapan District of

(Description and circumstances, if any)
 the City of Boston, Suffolk County, Massachusetts, and consisting of
 Lots 96, 97, 98 on a plan of Mattapan Villa, made by F.T. Westcott,
 C.E., dated June 1912, and recorded with Suffolk Deeds at the end of
 description of said land.

Subject to easements, restrictions and conditions of record, if any,
 therebe, now in force and applicable.

For my title see deed recorded at Suffolk Deeds, Book 20937, Page
 077. Deed is dated October 2, 1996.

The Trust is dated December 31, 1974 and recorded at Suffolk Deeds
 Book 8762, Page 101. ✓

Address of Property: 263 Kennebec Street, Mattapan

BOOK
3640

SUFFOLK COUNTY DEEDS
 RECORDED
 2000 SEP 25 PM 12:26
Paul R. Fung
 RECORDER OF DEEDS

Witness my hand and seal this 20 day of September, 2000

James C. Green, Jr.
 JAMES C. GREEN, JR., Trustee

The Commonwealth of Massachusetts

SUFFOLK ss.

SEPTEMBER 20, 2000

Then personally appeared the above named JAMES C. GREEN, JR., Trustee
 and acknowledged the foregoing instrument to be his free act and deed before me

Marianne Monti Sheehan
 MARIANNE MONTI SHEEHAN Notary Public - Suffolk County

My commission expires 12/24/2004 xx

(*Individual — Joint Tenants — Tenants in Common.)

CHAPTER 183 SEC. 6 AS AMENDED BY CHAPTER 597 OF 1907

Every deed presented for record shall contain or have endorsed upon it the full name, residence and post office address of the grantor and a recital of the amount of the full consideration thereof in dollars or the nature of the other consideration therefor, if not delivered for a specific monetary sum. The full consideration shall recite the total price for the conveyance without deduction for any taxes or encumbrances assumed by the grantee or remaining thereon. All such endorsements and recitals shall be recorded as part of the deed. Failure to comply with this section shall not affect the validity of any deed. No register of deeds shall accept a deed for recording unless it is in compliance with the requirements of this section.

25
314

EXHIBIT C

PAUL R. TIERNEY, ESQ., REGISTER
SUFFOLK COUNTY REGISTRY OF DEEDS
BOSTON CHELSEA WINTHROP REVERE

Declaration of Homestead

201

KNOW ALL MEN BY THESE PRESENTS THAT:

I, James C. Green Sr. of 263 KENNEDY STREET
(PLEASE PRINT NAME OF INDIVIDUAL HOMEOWNER) (PLEASE PRINT THE CITY WHERE PROPERTY IS LOCATED)

County of Suffolk and Commonwealth of Massachusetts, as a householder and being entitled to an estate of Homestead in the land and buildings thereon hereinafter described, do declare that I own and am possessed and occupy, or intend to occupy or possess, said premises as my principal residence and homestead under Massachusetts General Laws, Chapter 183 as amended, to wit:

(DESCRIPTION OF PROPERTY)

Book Number: 8551 Number/Street: 263 KENNEDY STREET
Page Number: 61 City/Town: MATTAPOISETT 02126
Registered Land
Certificate of Title Number: _____

WITNESS my hand and seal this 19 day of MARCH 2007

X _____
(Signature of Witness)

James C. Green
(Signature of Individual Homeowner)

THE COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

Then personally appeared the above named James C. Green
and acknowledged the foregoing instrument to be (his) (her) (their) free act and deed, before me.

P. R. Tierney
(Notary Public/Judge of the Peace)
My commission expires 4/1/07

After recording, please return to:

NAME JAMES C. GREENADDRESS 263 KENNEDY STREETCITY/STATE MATTAPOISETT MA 02126

TO RECORD BY MAIL, SEND FORM AND FILING FEE TO:

PAUL R. TIERNEY, ESQ., REGISTER OF DEEDS
SUFFOLK REGISTRY OF DEEDS
24 NEW CLARION STREET
P.O. BOX 9609
BOSTON, MA 02114-7602

26022 217

SUFFOLK REGISTRY OF DEEDS
RECORDING DIVISION
2001 MAR 19 AM 11:52

Paul R. Tierney
REGISTER OF DEEDS

17

INCORRECT

Should be
25355-34

EXHIBIT D

Commonwealth of Massachusetts Department of Revenue 25795 109
NOTICE OF MASSACHUSETTS TAX LIEN

No. 0440 4000 1353

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that there have been assessed against the following-named taxpayer, taxes (including interest and penalties) which remain unpaid, and that the amount of said taxes is a lien in favor of the Commonwealth of Massachusetts upon all property and rights to property belonging to said taxpayer.

JAMES C. GREEN JR
 263 KENNEBEC ST
 MATTAHAN, MA 02126

259 56 3285

IDA M GREEN

259 681 033

66

Tax Type	Period End Date	Assessment Date	Assessment Amounts	Statutory Additions	Balance Due
LAKONE	12/31/97 12/31/99	10/15/98 04/15/00	\$3.00 \$10,850.00	\$11.28 \$1,579.57	\$11.28 \$11,530.57
TOTAL					\$11,541.85

2000 JAN 23 AM 9:32
 SUFFOLK COUNTY DEEDS
 RECORDING EXAMINER
 Paul R. Tully
 REGISTRAR OF DEEDS

PLACE OF FILING

Registry of Deeds SUFFOLK COUNTY, BOSTON, MA

Clerk-City or Town Hall

Secretary of State-Boston, Ma.

RECORD COLLECTIONS BUREAU
 P.O. BOX 7021
 BOSTON, MA 02204

ERIC GUSTAFSON

TAX EXAMINER

Signature

Title

DEPUTY COMMISSIONER

EXHIBIT E

263 062

Form 668 (Y)(c)
(Rev. October 2000)

498

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

315

Area:
SMALL BUSINESS/SELF EMPLOYED AREA 21
Lien Unit Phone: (617) 316-2575

Serial Number

40189701

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES C GREEN JR

Residence

263 KENNEBEC ST
MATTAPAN, MA 2126

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	12/31/1998	259-56-3285	12/27/1999	01/26/2010	15312.99
Placed of Filing					
Registry of Deeds Suffolk County Boston, MA 02114					
Total \$					15312.99

This notice was prepared and signed at Boston, MA, on this,the 11th day of May, 2001.

Signature

for JAMES KELLY 04-03450

Title

Revenue Officer

(617) 770-3506

04-01-3505

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-468, 1971-2 C.B. 409)

Part 1 - kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)
CAT. NO 60025X

SUFFOLK COUNTY
REGISTER OF DEEDS
2001 MAY 21 AM 11:44
Paul R. Tully

EXHIBIT F

25353 063

498

Form 668 (Y)(c)
(Rev. October 2000)

Department of the Treasury - Internal Revenue Service

316

Notice of Federal Tax Lien

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #1** Serial Number: **40189700** For Optional Use by Recording Office

Lien Unit Phone: (617) 316-2575

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **JAMES C JR & IDA M GREEN**

Residence **263 KENNEBEC ST
MATTAPAN, MA 02126-1105**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1999	259-56-3285	05/29/2000	06/28/2010	94148.87

Place of Filing **Registry of Deeds
Suffolk County
Boston, MA 02114**

Total \$ **94148.87**

This notice was prepared and signed at **Boston, MA**, on this, **11th** day of **May**, **2001**.

Signature *[Signature]* Title **Revenue Officer** **04-01-3505**
for **JAMES KELLY 04-03450** **(617) 770-3506**

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien - Rev. Rul. 71-486, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office Form 668(Y)(c) (Rev. 10-00) CAT. NO 60025X

SUFFOLK REGISTRY OF DEEDS
RECORDED & EXAMINER
2001 MAY 21 AM 11:44
Paul R. Tully
REGISTER OF DEEDS

EXHIBIT G

28977 319

126

Commonwealth of Massachusetts**NOTICE OF MASSACHUSETTS TAX LIEN**

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that penalties have been assessed against the following-named employer which remain unpaid, and that the amount, together with interest, is a tax lien in favor of the Commonwealth of Massachusetts pursuant to G.L. c.149, §27C(b)(7) on upon all property and rights to property belonging to said employer.

Name:	James C. Green, Jr.	Company:	Warren Street Mobil, Inc.
Address:	263 Kennebec Street Mattapan, MA 02126	Address:	
SS#:	259-56-3285	ID#:	04-2609030

Date of Lien: 7/15/02
 Lien Number: 020022
 Lien Type: Wage Violation, Civil Citation #MW020015
 Assessment Date: 7/15/02
 Penalty Amount: \$330.00
 Restitution Amount: \$366.19
 Statutory Additions: Interest at 18% per annum from Assessment Date

PLACE OF FILING

✓ Registry of Deeds: Suffolk County
 Clerk-City or Town Hall: Boston
 Secretary of State

SUFFOLK COUNTY
 REGISTRY OF DEEDS
 2002 JUL 25 AM 9:02
 RECEIVED

Date Filed:

Daniel S. Field
 Daniel S. Field
 Division Chief
 Fair Labor and Business Practices Division
 Office of the Attorney General
 200 Portland Street
 Boston, MA 02114

Return to:
Noreen Kelly
 Attorney General's Office
 Fair Labor & Business Practices
 200 Portland St
 Boston, MA 02114

For penalty payment information, please contact the Massachusetts Department of Revenue, Compliance Bureau, P.O. Box 7021, Boston, MA, 02204, 617-887-6156.

For restitution payment information or other questions, please contact the Office of the Attorney General, Fair Labor and Business Practices Division, 200 Portland Street, Boston, MA 02114, 617-727-2200 x3259.

EXHIBIT H



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Lien Number: 0440 4000 1515
Taxpayer ID Number: 259 563 285
Spouse's ID Number: 259 631 033

NOTICE OF MASSACHUSETTS TAX LIEN

139

JAMES C. GREEN JR.
263 KENNEBEC ST
MATTAPAN, MA 02126

IDA M GREEN

PLACE OF FILING

Registry of Deeds:
Secretary of State:

SUFFOLK COUNTY, BOSTON, MA
BOSTON, MA

Pursuant to the provisions of Section 50 of Chapter 62c of the General Laws, notice is hereby given that there have been assessed against the following-named taxpayer taxes (including interest and penalties) which remain unpaid, and that the amount of said taxes is a lien in favor of the Commonwealth of Massachusetts upon all property and rights to property belonging to said taxpayer.

Tax Type	Period End Date	Assessment Date	Assessment Amounts	Statutory Additions	Balance Due
INCOME	12/31/99	04/15/00	50.00	\$11.20	\$11.20
				TOTAL:	\$11.20

RECEIVED
SUFFOLK COUNTY REGISTRY
AUG 19 10 51 AM '00
IDA M GREEN

MDOR-Collections Bureau
P.O. Box 7021
Boston, MA 02204

Tax Examiner: Catherine Viera

Deputy Commissioner

Stephen M. Viera

EXHIBIT I

29212 333.

522

Suffolk, ss.

WRIT OF ATTACHMENT

Civil No. 004153

Plaintiff

Defendant

To the Sheriffs of our several Counties or their Deputies, or a Constable
of any City or Town within the Commonwealth:



WE COMMAND you to attach the goods or estate of Defendant James C. Green, Jr.
of 763 Kenmore Street, Mattapan to the
value of \$60.00 (the amount authorized), as prayed for by Plaintiff Gloria Rocco
of Dorchester whose attorney
is Denzil O. McKenzie of Boston in
an action brought by said Plaintiff Gloria Rocco against said
Defendant James C. Green, Jr. in the Boston Municipal Court
Department for Civil Business, and make due return of this writ with your doings thereon.

The complaint in this case was filed on August 24, 2002, 19
This attachment was approved on August 28, 2002, by
..... J., in the amount of \$

WITNESS, William J. Tierney, Esquire at Boston, the day of

Date: 17-1-37
 After notice and previous permission to appoint a keeper over
 attached property of the defendant
 I am hereby appointing
 to be the keeper of the property
 (Name of property)
 and to be the person to be
 responsible for the
 location of the property
 is hereby granted
 Justice

Michael J. Coleman
Clerk/Magistrate

Date 5/26/02

(after ex parte approval)

After notice and hearing, permission is hereby given to make an attachment of the real estate of the defendant in

County in the sum of \$ 60,000

Justice *John Gibson*

PROOF OF ATTACHMENT

I hereby certify and return that on 19..... I attached
the property of the within-named defendant in the following manner:

A true copy Attest:

Dated 19.....
N.B. to Process Server.

Deputy Sheriff Suffolk County

When an attachment is made subsequent to service of the summons and complaint upon the defendant, a copy of the writ of attachment with your return thereon must be promptly served upon the defendant in the manner provided by Rule 5.

Form 2/4K/9/91

29212 334

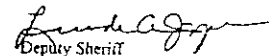
Suffolk, SS.

Boston August 27, 2002

I this day at 2:37 pm attached all the right, title and interest that the within named

James C. Green, Jr.

has in and to any and all real estate in the County of Suffolk.


Deputy Sheriff

Suffolk Deputy Sheriffs
45 Bromfield Street
Boston, MA 02108

EXHIBIT J

BOSTON MUNICIPAL COURT
CIVIL BUSINESS

Commonwealth of Massachusetts

TRIAL COURT OF THE COMMONWEALTH
BOSTON MUNICIPAL COURT DEPARTMENT — CIVIL DIVISION

005492

Suffolk, ss.

WRIT OF ATTACHMENT

Civil No.

Francisco De Pina

Plaintiff

James C. Green

Defendant

To the Sheriffs of our several Counties or their Deputies, or a Constable
of any City or Town within the Commonwealth:

WE COMMAND you to attach the goods or estate of Defendant

James C. Green

of 263 Kennebec St, Mattapan, MA, to the

value of \$ (the amount authorized), as prayed for by Plaintiff

Francisco De Pina

of 282 Walnut Ave., #3, Roxbury, MA whose attorney

is Michael Ford, Law Office of William F. Ford, 21 Custom House St, Boston, MA, in

an action brought by said Plaintiff

Francisco De Pina

Defendant James C. Green

in the Boston Municipal Court

Department for Civil Business, and make due return of this writ with your doings thereon.

The complaint in this case was filed on

November 7

This attachment was approved on 19 by

CHARLES R. JOHNSON

WITNESS, William J. Fenney, Esquire at Boston, the

J., In the amount of \$

19

day of

Date

After notice, and hearing, permission to appoint a keeper over
attached property of the defendant

S

to wit:

(description of property)

located at

is hereby granted.

Justice

Date 11/8/02

(after ex parte approval)

After notice and hearing, permission is hereby given to make an
attachment of the real estate of the defendant in

County in the sum of \$ 14,000

Justice

Pamela Bernt

PROOF OF ATTACHMENT

I hereby certify and return that on 19 I attached
the property of the within-named defendant in the following manner:

A true copy Attest:

Deputy Sheriff Suffolk County

Dated

19

N.B. to Process Server:

When an attachment is made subsequent to service of the summons and complaint upon the defendant, a copy of the writ
of attachment with your return thereon must be promptly served upon the defendant in the manner provided by Rule 5.

Suffolk, SS.

Boston November 8, 2002

I this day at 4:05 pm attached all the right, title and interest that the within named

James C. Green

has in and to any and all real estate in the County of Suffoik..

Deputy Sheriff

Suffolk Deputy Sheriffs
45 Bromfield Street
Boston, MA 02108

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPERIOR COURT
CIVIL ACTION NO. 04-5291

CHAMPION MORTGAGE, A DIVISION OF)
KEY BANK, USA NATIONAL ASSOCIATION,)
Plaintiff)
v.)
)
IDA M. GREEN, ESTATE OF JAMES C. GREEN, JR.,)
MASSACHUSETTS DEPARTMENT OF REVENUE,)
INTERNAL REVENUE SERVICE, MASSACHUSETTS)
DEPARTMENT OF REVENUE-ESTATE TAX DIVISION,)
FAIR LABOR AND BUSINESS PRACTICES DIVISION)
OF THE OFFICE OF THE MASSACHUSETTS)
ATTORNEY GENERAL, GLORIA ROSCOE,)
FRANCISCO DePINA,)
Defendants)

ANSWER

The Massachusetts Commissioner of Revenue ("Commissioner") answers the Complaint of the plaintiff as follows, on behalf of the defendants, the Massachusetts Department of Revenue, the Massachusetts Department of Revenue Estate Tax Division and the Fair Labor and Business Practices Division of the Massachusetts Attorney General:

Paragraph 1: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 1 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 2: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 2 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 3: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 3 and calls upon the plaintiff to prove the same to the extent relevant.

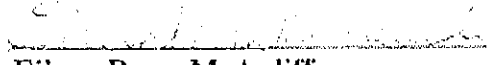
Paragraph 4: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 4 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 5: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 5 and calls upon the plaintiff to prove the same to the extent relevant.

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, certify that I have served a copy of the within Answer by first-class mail, postage prepaid, upon:

Edward P. McCarthy
Rosen & McCarthy, LLP
4 Whittier Road
Natick, MA 01760


Eileen Ryan McAuliffe
BBO# 435260

Dated: February 7, 2005

#187117/ERM

Paragraph 6: The Commissioner admits paragraph 6.

Paragraph 7: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 7 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 8: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 8 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 9: The Commissioner admits that service of process in this action may be made on counsel for the Commissioner at the Litigation Bureau, Massachusetts Department of Revenue, 100 Cambridge Street, P.O. Box 9565, Boston, Massachusetts 02114-9565.

Paragraph 10: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 10 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 11: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 11 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 12: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 12 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 13: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 13 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 14: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 14 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 15: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 15 and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 16(a) and (b): The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 16(a) and (b) and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 16 (c): The Commissioner admits paragraph 16(c) and a copy of the Notice of Massachusetts Tax Lien is attached hereto.

Paragraph 16(d) and (e): The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 16(d) and (e) and calls upon the plaintiff to prove the same to the extent relevant.

Paragraph 16 (f): The Commissioner admits paragraph 16(f) and a copy of the Notice of Massachusetts Tax Lien for Wage Violations is attached hereto.

Paragraph 16 (g): The Commissioner admits paragraph 16(g) and a copy of the Notice of Massachusetts Tax Lien is attached hereto.

Paragraph 16(h) and (I): The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 16(h) and (I) and calls upon the plaintiff to prove the same to the extent relevant.

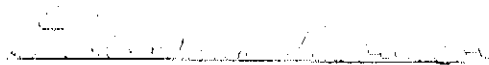
Paragraph 16 (j): The Commissioner admits paragraph 16(j).

Paragraph 17: The Commissioner has insufficient facts to admit or deny the allegations contained in paragraph 17 and calls upon the plaintiff to prove the same to the extent relevant. The Commissioner does however; assert an interest in these interpleader funds by virtue of Notices of Massachusetts Tax Lien against James C. Green Jr. and Ida M. Green.

WHEREFORE, the Commissioner prays that the Court:

1. ensure the priority of interests of the parties to this action;
2. ensure that the distribution be done in accordance with the priorities established by the Court;
3. ensure that no attorneys fees or costs be awarded to be the plaintiff which would adversely affect the interest of the Commonwealth and;
4. determine such other relief as it deems appropriate.

ALAN LEBOVIDGE
COMMISSIONER OF REVENUE
By his attorney,


Eileen Ryan McAuliffe
BBO No. 435260
Counsel for the Commissioner
BBO No. 435260
Department of Revenue
Litigation Bureau, 7th Floor
P.O. Box 9565
100 Cambridge Street
Boston, Massachusetts 02114-9565
(617) 626-3217

Dated: February 7, 2005

187117/ERM

Commonwealth of Massachusetts Department of Revenue
NOTICE OF MASSACHUSETTS TAX LIEN

25795 109

No. 0440 4000 1353

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that there have been assessed against the following-named taxpayer taxes (including interest and penalties) which remain unpaid, and that the amount of said taxes is a lien in favor of the Commonwealth of Massachusetts upon all property and rights to property belonging to said taxpayer.

JAMES C. GREEN JR 259 56 3285 IDA M GREEN 259 681 033
 263 KENNEDY ST
 MATTAHAN, MA 02126

66

Tax Type	Period End Date	Assessment Date	Assessment Amount	Statutory Additions	Balance Due
JACOBI	10/31/97 12/31/99	10/15/98 04/15/00	23.00 \$10,854.00	\$11.38 \$1,570.57	\$11.38 \$11,570.57
TOTAL					\$11,541.85


SUFFOLK COUNTY REGISTRY OF DEEDS
 RECEIVED
 2001 JUN 23 PM 9:32
 Paul R. Fung
 Director of Deeds

PLACE OF FILING

Registry of Deeds SUFFOLK COUNTY, BOSTON, MA
 Clerk-City or Town Hall
 Secretary of State-Boston, Ma.

RECORD COLLECTIONS BUREAU
 P.O. BOX 7001
 BOSTON, MA 02204

ERIC GUSTAFSON
 TAX EXAMINER

Signature 
 Title DEPUTY COMMISSIONER

Commonwealth of Massachusetts

NOTICE OF MASSACHUSETTS TAX LIEN

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that penalties have been assessed against the following-named employer which remain unpaid, and that the amount, together with interest, is a tax lien in favor of the Commonwealth of Massachusetts pursuant to G.L. c.149, §27C(b)(7) on upon all property and rights to property belonging to said employer.

Name:	James C. Green, Jr.	Company:	Warren Street Mobil, Inc.
Address:	263 Kennebec Street Mattapan, MA 02126	Address:	
SS#:	259-56-3285	ID#:	04-2609030

Date of Lien: 7/15/02

Lien Number: 020022

Lien Type: Wage Violation, Civil Citation #MW020015

Assessment Date: 7/15/02

Penalty Amount: \$330.00

Restitution Amount: \$366.19

Statutory Additions: Interest at 15% per annum from Assessment Date

PLACE OF FILING

Registry of Deeds: Suffolk County
Clerk-City or Town Hall: Boston
Secretary of State

Date Filed:

Warril P. Field
Daniel S. Field
Division Chief
Fair Labor and Business Practices Division
Office of the Attorney General
200 Portland Street
Boston, MA 02114

Return to:

Norcen Kelly
Attorney General's Office
Fair Labor & Business Practices
200 Portland St
Boston, MA 02114

For penalty payment information, please contact the Massachusetts Department of Revenue, Compliance Bureau, P.O. Box 7021, Boston, MA. 02204, 617-887-6156.

For restitution payment information or other questions, please contact the Office of the Attorney General, Fair Labor and Business Practices Division, 200 Portland Street, Boston, MA 02114, 617-727-2200 x3259.

RECEIVED
JUL 25 AM 5:02
OFFICE OF THE ATTORNEY GENERAL

NC



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

29145 142

Lien Number: 0440 4000 1517
Taxpayer ID Number: 220 363 295
Spouse's ID Number: 209 031 020

NOTICE OF MASSACHUSETTS TAX LIEN

139

JAMES C. GREEN JR.
263 KENNEDY ST
MATTAPAN, MA 02126

IDA M GREEN

PLACE OF FILING
Registry of Deeds:
Secretary of State:

SUFFOLK COUNTY, BOSTON, MA
BOSTON, MA

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that there have been assessed against the following named taxpayer taxes (including interest and penalties) which remain unpaid, and that the amount of said taxes is a lien in favor of the Commonwealth of Massachusetts upon all property and rights to property belonging to said taxpayer.

Tax Type	Period End Date	Assessment Date	Assessment Amount	Statutory Additions	Balance Due
INCOME	12/31/00	04/15/00	50.00	11.20	111.20
TOTAL:					111.20

SUFFOLK COUNTY REGISTRY
RECEIVED: APR 19 AM 9:16
2000
[Signature]

MDOR-Collections Bureau
P. O. Box 7021
Boston, MA 02204

Tax Examiner: Catherine Viera

Deputy Commissioner

[Signature]